LACK OF UNIFORMITY

Residential assessment appeal evidence

Cook County, Illinois. Tax year 2026. Prepared 15 November 2026 from the Cook County Assessor's published assessment roll.

Property index number	31122100320000
Property address	1518 BRAEBURN AVE
Township	Rich (32)
Assessor neighborhood	32080
Property class	206 Single-family, split level
Assessment stage	Mailed value for 2026

ASSESSED NOW

$77,000

22.2% of the current assessed value.

COMPARABLES IMPLY

$59,904

Estimated tax effect about $3,626 a year at a 7% composite rate.

REDUCTION REQUESTED

$17,096

SECTION 1

The argument in one paragraph

The Assessor values 13 other properties in assessor neighborhood 32080 that share this home's property class, building type, construction quality grade, size band and age band. Their assessed values run at a median of $14.18 per square foot. This home is assessed at $18.22 per square foot, which is 29% above that median. Applying the median the Assessor already uses for those neighbors to this home's 4,225 square feet gives $59,904. The request is to reduce the total assessed value to that figure. Every number in this document comes from the Assessor's own published roll.

This is a uniformity argument, not a market value argument. It does not claim the home is worth less than the Assessor thinks. It claims the Assessor has not treated it the same way as the properties it treats as its equals.

SECTION 2

This property as the Assessor records it

These are the characteristics the county publishes for this parcel.

Building area	4,225 square feet
Land area	30,715 square feet
Year built	1929
Building type	2 Story
Construction quality	Average
Repair condition	Average
Exterior wall	Masonry
Basement	Slab
Central air	No Central A/C
Rooms	9
Bedrooms	4
Full bathrooms	3
Half bathrooms	2

Total assessed value	$77,000
Assessed value per square foot	$18.22

SECTION 3

How the comparable properties were chosen

The selection rule is stated before the result so that it can be checked. It was fixed in advance and applied to every parcel in the county in the same way. No property was added because it helped this argument and none was removed because it hurt it.

	FILTER APPLIED, IN ORDER	PROPERTIES REMAINING
1	In the same assessor neighborhood and property class	50
2	Building area within 15% of this home	18
3	Built within 15 years of this home	13
4	Same building type	13
5	Same construction quality grade	13

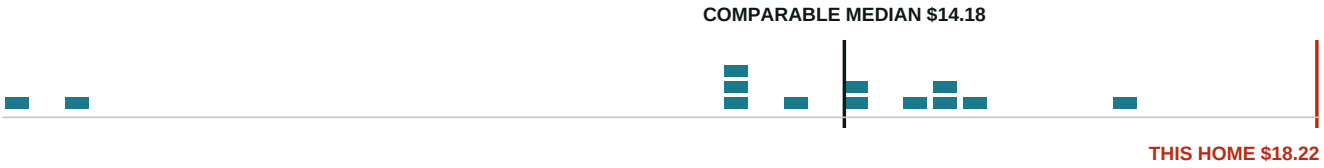
The comparable figure used is the median of all 13 surviving properties. It is not an average, which one outlier can move, and it is not a selection of the lowest assessed properties, which is the practice the Board of Review describes as cherry-picking in its own rules. Every one of the 13 properties is listed in section 6 by index number, including those assessed above this home.

A claim is made only where the gap is at least 10% of assessed value and at least $3,000, and it is capped at 40%, because a larger gap usually means a recorded characteristic is wrong rather than the assessment. At least 10 surviving properties are required before anything is claimed at all.

SECTION 4

What the comparable properties show

Comparable properties	13
Lowest assessed	$7.01 per square foot
25th percentile	$13.17 per square foot
Median	$14.18 per square foot
75th percentile	$15.03 per square foot
Highest assessed	$16.62 per square foot
This home	$18.22 per square foot
Position	assessed above 13 of the 13 comparable properties, the 100th percentile



$7.01 per sq ft — 13 comparable properties by assessed value per square foot, one mark is one property — $18.22 per sq ft

The arithmetic, in full

STEP	VALUE
Median assessed value per square foot, 13 comparables	$14.18
Building area of this home	4,225 sq ft
Median multiplied by building area	**$59,904**
Current total assessed value	$77,000
Difference, the reduction requested	**$17,096**

At the 3.03 state equalisation factor certified for 2025 by the Illinois Department of Revenue, and a 7% composite tax rate, a reduction of $17,096 in assessed value is worth roughly $3,626 a year. The owner's own composite rate is printed on the tax bill and will differ. Exemptions are ignored, which makes this figure conservative.

SECTION 5

Comparable properties in detail

All 13 properties that passed every filter, sorted by assessed value per square foot. This home is shown in its own place in that order.

INDEX NUMBER	PROPERTY ADDRESS	SQ FT	BUILT	BD	BA	ASSESSED	PER SQ FT
31122090020000	1306 BUNKER AVE	3,598	1926	4	2	$25,220	$7.01
31122090010000	1306 BUNKER AVE	3,598	1926	4	2	$27,281	$7.58
31122120320000	2425 BRAEBURN AVE	4,265	1915	6	2	$56,000	$13.13
31122030140000	1230 BRAEBURN AVE	4,630	1941	4	4	$61,000	$13.17
31122120100000	1447 BRASSIE AVE	4,688	1944	6	3	$62,000	$13.23
31122110440000	2506 CADDY ST	3,729	1928	4	2	$51,000	$13.68
31122040050000	1146 BRASSIE AVE	3,597	1914	5	2	$51,000	$14.18
31122120250000	2436 DUNDONALD RD	4,184	1942	6	4	$60,000	$14.34
31122080010000	2424 HAWTHORNE LN	3,733	1924	4	3	$55,000	$14.73
31122070240000	1225 BRAEBURN AVE	3,792	1939	4	2	$57,000	$15.03
31122110020000	1331 BRAEBURN AVE	3,645	1937	6	3	$55,000	$15.09
31122120580000	1351 BRASSIE AVE	3,735	1937	3	3	$57,000	$15.26
31122120600000	2425 DUNDONALD RD	4,212	1940	5	4	$70,000	$16.62
31122100320000	**1518 BRAEBURN AVE**	**4,225**	**1929**	**4**	**3**	**$77,000**	**$18.22**

Median of all 13 comparables: $14.18 per square foot. Every property above shares this home's property class, building type and construction quality grade, sits in assessor neighborhood 32080, and is within 15% of its building area and 15 years of its year built.

SECTION 6

Every comparable property used

All 13 index numbers, lowest assessed value per square foot first. Nothing was withheld. Any of these can be looked up on the Assessor's public property search.

31122090020000	31122090010000	31122120320000	31122030140000	31122120100000
31122110440000	31122040050000	31122120250000	31122080010000	31122070240000
31122110020000	31122120580000	31122120600000		

SECTION 7

Sources, method and limits

Data

Assessed values	Cook County Assessor, Assessed Values, tax year 2026
Characteristics	Cook County Assessor, residential improvement characteristics
Addresses	Cook County Assessor, parcel address table
Publisher	Cook County Open Data, datacatalog.cookcountyil.gov
Read on	15 November 2026
Equalisation factor	3.03 for 2025, Illinois Department of Revenue

Method

Comparable properties are drawn from the same assessor neighborhood and property class, then filtered on building area, year built, building type and construction quality grade. The comparable figure is the median assessed value per square foot across every surviving property. The requested value is that median multiplied by this home's recorded building area.

Limits

Assessed values change during the year as townships are certified and as appeals are decided, so a figure here can be superseded. The roll's recorded characteristics are sometimes wrong. Condominiums are excluded because they are not assessed per square foot. This document is a presentation of published data. It is not an appraisal and not a prediction.

Prepared from Cook County Assessor published data by appealcomps.com, which is not a law firm, does not file appeals and does not give legal advice.